

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

**AUDIT REPORT  
OF**

**VIGO COUNTY OFFICE OF FAMILY AND CHILDREN  
FAMILY AND SOCIAL SERVICES ADMINISTRATION  
AND DEPARTMENT OF CHILD SERVICES**

**January 1, 2004 to December 31, 2005**





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## OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Director	Glenn Cardwell	01-01-04 to 12-31-06
Secretary Family and Social Services Administration	Cheryl Sullivan Venita Moore (Interim) Mitch E. Roob Jr.	10-20-03 to 12-17-04 12-18-04 to 01-09-05 01-10-05 to 01-11-09
Director Department of Child Services	James W. Payne	01-10-05 to 01-11-09



# STATE OF INDIANA

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TO: THE OFFICIALS OF VIGO COUNTY OFFICE OF FAMILY AND CHILDREN

We have audited the records of the Vigo County Office of Family and Children for the period from January 1, 2004 to December 31, 2005, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Comprehensive Annual Report of the State of Indiana.

STATE BOARD OF ACCOUNTS

March 16, 2006

VIGO COUNTY OFFICE OF FAMILY AND CHILDREN  
FAMILY AND SOCIAL SERVICES ADMINISTRATION  
AND DEPARTMENT OF CHILD SERVICES  
AUDIT RESULT AND COMMENT

RECONCILIATION OF SUBSIDIARY LEDGERS

The Welfare Trust subsidiary ledger did not agree with the control account at December 31, 2005. The subsidiary ledger was incomplete because disbursements were not posted to the ledger. The staff at the Division of Family and Children should maintain the County Family and Children Trust Clearance Fund subsidiary ledger so that each child's trust account shows an accurate balance and the sum of all balances agrees with the cash balance in the Auditor's ledger.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

VIGO COUNTY OFFICE OF FAMILY AND CHILDREN  
FAMILY AND SOCIAL SERVICES ADMINISTRATION  
AND DEPARTMENT OF CHILD SERVICES  
EXIT CONFERENCE

The contents of this report were discussed on March 28, 2006, with Glenn Cardwell, County Director; and Sheila Johnson, Accountant III. The officials concurred with our audit finding.